

THE STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
BUSINESS ENTERPRISE TAX RETURN FOR PROPRIETORSHIP

Sequence #1

For the CALENDAR year 1993 or other tax year beginning                and ending                 
Mo Day Yr Mo Day Yr**1993**

Due date for this return is the same as the due date for Business Profits Tax (See instructions)

**STEP 1****Place  
LABEL HERE  
Otherwise,  
please print  
or type**

Last Name	First Name & Initial	SOCIAL SECURITY NUMBER
SPOUSE'S Last name	First Name & Initial	SPOUSE'S SOCIAL SECURITY NUMBER
Number and Street		PRINCIPAL BUSINESS ACTIVITY CODE: <u>          </u>
City or Town, State and Zip Code		SPOUSE'S PRINCIPAL BUSINESS ACTIVITY CODE: <u>          </u>
		Follow Federal Instructions

**STEP 2****Federal  
Information  
and Special  
Return Type**

- ☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return which has not been previously reported to N.H. Years covered by IRS             
Submit changes under separate cover with Form RP-87.
- ☐ **JOINT RETURN** (See instructions) ☐ **AMENDED RETURN** ☐ **FINAL RETURN**
- ☐ Not required to file a BET return, but required to file a BPT return. Complete your BPT return, then PROCEED TO STEP 4.


**STEP 3****COMPLETE PAGE 2 BEFORE COMPUTING TAX****STEP 4****Figure  
Your  
Balance Due  
or  
Overpayment**

12. (a) Business Enterprise Tax Balance Due [From page 2, line 11(a)]	12(a).		
12. (b) Business Profits Tax Balance Due (See instructions)	12(b).	12.	
13. (a) Business Enterprise Tax OVERPAYMENT [From page 2, line 11(b)]	13(a).		
13. (b) Business Profits Tax OVERPAYMENT (See instructions)	13(b).	13.	
14. BALANCE DUE (Line 12 less line 13) Make check payable to: <b>State of New Hampshire</b>		14.	
15. OVERPAYMENT (Line 13 less line 12)	15.		
16. Apply Overpayment to:			
(a) Credit toward 1994 tax liability		16(a).	
(b) Refund: Please allow 12 weeks for processing		16(b).	

**STEP 5****Signature(s)**

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete.  
If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

OFFICE USE ONLY

_____ Your Signature	_____ Date	_____ Signature of paid preparer other than taxpayer	_____ Date
_____ Spouse's Signature	_____ Date	_____ Preparer's Identification Number	_____ Date
 <b>MAIL TO:</b> DEPT. OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION P.O. BOX 637 CONCORD, NH 03302-0637		_____ Preparer's Address	
		_____ City or Town, State, and Zip Code	

**STEP 6**

For next year, instead of receiving a Business Tax Booklet, do you wish to receive just a mailing label that you can give to your preparer? If yes, check here ☐

# BUSINESS ENTERPRISE TAX RETURN FOR PROPRIETORSHIP 1993

If your business activities are conducted both within and without New Hampshire AND the business organization is subject to a business privilege tax, a net income tax, a franchise tax based upon net income, or a capital stock tax in another state, whether or not it is actually imposed by the other state, then the business enterprise must apportion its enterprise value tax base. Complete Form BET-80 to determine the values for lines 1, 2 and 3. If both you and your spouse conduct separate business activities both within and without New Hampshire, then each must complete a separate Form BET-80. Form BET-80 may be obtained by calling (603) 271-2192.

	COLUMN "A" YOU		COLUMN "B" YOUR SPOUSE	
1. Dividends Paid .....	1.		1.	
2. Compensation and Wages Paid or Accrued .....	2.		2.	
3. Interest Paid or Accrued .....	3.		3.	
4. Enterprise Value Tax Base (Sum of lines 1, 2 and 3) .....	4.		4.	
5. (a) N.H. Business Enterprise Tax (Line 4 x .0025) .....	5(a).		5(a).	
(b) Enter total of lines 5(a) columns A and B .....			5(b).	
6. Credits:				
(a) RSA 162-L:8 Credit (See instructions) .....	6(a).			
(b) Statutory Credit (See instructions) .....	6(b).		6.	
7. Subtotal (Line 5(b) less line 6. If negative, enter - 0 -) .....			7.	
8. Payments:				
(a) Tax paid with Application for Extension .....	8(a).			
(b) Payments made with original return (Amended return only) .....	8(b).		8.	
9. Balance of Tax Due (Line 7 less line 8) .....			9.	
(a) BPT overpayment (Form NH-1040, line 25) .....	9(a).			
(b) Amount upon which interest and penalties are applied (Line 9 less line 9(a). If negative, enter - 0 -) .....	9(b).			
10. Additions to Tax:				
(a) Interest (See instructions) .....	10(a).			
(b) Failure to Pay (See instructions) .....	10(b).			
(c) Failure to File (See instructions) .....	10(c).		10.	
11. (a) BALANCE of BUSINESS ENTERPRISE TAX DUE (Line 9 plus line 10) .....			11(a).	
(b) OVERPAYMENT OF BUSINESS ENTERPRISE TAX (Line 8 less line 7, adjusted by line 10) .....			11(b).	

The Business Enterprise Tax may be taken as a credit against your Business Profits Tax liability. If required, complete Form NH-1040, Proprietorship Business Profits Tax return. Include the Business Enterprise Tax amounts from line 5(a) above on form NH-1040, line 18. Complete your Business Profits Tax return before proceeding to STEP 4 of this return.

IF YOU ARE **NOT** REQUIRED TO FILE A BPT RETURN, CHECK HERE ☐, ATTACH FEDERAL FORMS AND SCHEDULES AND PROCEED TO STEP 4 OF THIS RETURN.

THE STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
BUSINESS PROFITS TAX RETURN FOR PROPRIETORSHIP

Sequence #3

**1993**For the CALENDAR year 1993 or other tax year beginning      Mo      Day      Yr and ending      Mo      Day      Yr

Due date for CALENDAR year is on or before April 15, 1994 or the 15th day of 4th month after the close of the fiscal period.

**STEP 1**  
Please Print  
or type

Last Name	First Name & Initial	SOCIAL SECURITY NUMBER
SPOUSE'S Last name	First Name & Initial	SPOUSE'S SOCIAL SECURITY NUMBER
Number and Street		PRINCIPAL BUSINESS ACTIVITY CODE: <u>          </u>
City or Town, State and Zip Code		SPOUSE'S PRINCIPAL BUSINESS ACTIVITY CODE: <u>          </u>
Follow Federal Instructions		

**STEP 2**  
Federal  
Information  
and Special  
Return Type

☐ Check here if the IRS has made any agreed or partially agreed to adjustments for any Federal Income Tax Return filed which has not been previously reported to N.H. Years covered by IRS             
Submit changes under separate cover with Form RP-87.

ONLY CHECK IF THE BOX APPLIES — see instructions ☐ AMENDED RETURN ☐ FINAL RETURN**STEP 3****COMPLETE PAGE 2 BEFORE COMPUTING TAX****STEP 4**  
Figure  
Your Tax

Husband and wife may NOT combine net results of separately held business organizations.

	COLUMN A Your Income	COLUMN B Spouse's Income
12. Adjusted Gross Business Profits From page 2, line 11 . . . . .	12. <u>          </u>	12. <u>          </u>
13. New Hampshire Apportionment (Form RP-80, line 5). . . . .	13. <u>          </u>	13. <u>          </u>
(Express to decimal 6 places.)		
14. New Hampshire Taxable Business Profits (Line 12 x line 13). . . . .	14. <u>          </u>	14. <u>          </u>
15. New Hampshire Business Profits Tax (See instructions). . . . .	15. <u>          </u>	15. <u>          </u>

**STEP 5**  
Figure Your  
Credits

16. Credit: allowed under RSA 77-A:5 (Attach Form DP-160). . . . .	16. <u>          </u>	16. <u>          </u>
17. Subtotal (Line 15 less line 16) . . . . .	17. <u>          </u>	17. <u>          </u>
18. Business Enterprise Tax Credit (From Form BET-Prop, line 5(a) or BET-EZ). . . . .	18. <u>          </u>	18. <u>          </u>
19. Business Enterprise Tax Credit to be applied against Business Profits Tax (Enter the lesser of line 17 or line 18). . . . .	19. <u>          </u>	19. <u>          </u>
20. (a) New Hampshire Business Profits Tax Net of Statutory Credits (Line 17 less line 19) . . . . .	20(a) <u>          </u>	20(a) <u>          </u>
(b) Total NH Business Profits Tax Net of Statutory Credits (Sum of line 20(a), Columns A and B) . . . . .	20(b) <u>          </u>	20(b) <u>          </u>

**STEP 6**  
Figure Your  
Payments,  
Interest and  
Penalties

21. PAYMENTS:		
(a) Tax paid with Application for Extension . . . . .	21(a) <u>          </u>	
(b) Payments from 1993 Declaration of Estimated Tax . . . . .	21(b) <u>          </u>	
(c) Credit carried over from prior year . . . . .	21(c) <u>          </u>	
(d) Payment made with original return (Amended returns only) . . . . .	21(d) <u>          </u>	
(e) Other payments (Attach schedule). . . . .	21(e) <u>          </u>	21 <u>          </u>
22. BALANCE OF TAX DUE (Line 20(b) less line 21) . . . . .		22 <u>          </u>
23. ADDITIONS TO TAX:		
(a) Interest (See instructions) . . . . .	23(a) <u>          </u>	
(b) Failure to Pay (See instructions) . . . . .	23(b) <u>          </u>	
(c) Failure to File (See instructions). . . . .	23(c) <u>          </u>	
(d) Underpayment of Estimated Tax (See instructions). . . . .	23(d) <u>          </u>	23 <u>          </u>


**STEP 7**  
Figure Your  
Balance Due  
or  
Overpayment

24. BUSINESS PROFITS TAX DUE (Line 22 plus line 23 See instructions) enter this amount on Form BET-PROP, line 12(b) . . . . .	24 <u>          </u>
25. BUSINESS PROFITS TAX Overpayment (Line 21 less line 20(b) adjusted by line 23, if applicable.) (See instructions) Enter this amount on form BET-PROP, line 13(b) . . . . .	25 <u>          </u>

**STEP 8**  
Signature(s)

Under penalties of perjury, I declare that I have examined this return and to the best of my belief it is true, correct and complete.  
If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

OFFICE USE ONLY

_____ Your Signature	_____ Date	_____ Signature of paid preparer other than taxpayer	_____ Date
_____ Spouse's Signature	_____ Date	_____ Preparer's Identification Number	_____ Date
DEPT. OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION P.O. BOX 637 CONCORD, NH 03302-0637		_____ Preparer's Address	
MAIL TO: 		_____ City or Town, State, and Zip Code	

**STEP 9**

For next year, instead of receiving a Business Tax Booklet, do you wish to receive just a mailing label that you can give to your preparer? If yes, check here ☐

NH-1040

Federal Schedules C, D, E, F, Form 4835, 4797, and/or 6252 as applicable to you, must be completed prior to filling out your New Hampshire return and must be attached to this return when filed.

	COLUMN A Your Income	COLUMN B Spouse's Income
<b>1. NET PROFIT OR (LOSS) FROM BUSINESS</b> (Federal Form 1040, Sch. C, line 31) . . . . .1		1

<b>2. RENTAL INCOME OR (LOSS)</b>		
(a) Income or Loss From Rental Activity (Federal Form 1040, Sch. E, line 22 columns A + B + C) . .2(a)		2(a)
(b) Net Farm Rental Profit or Loss (Federal Form 4835, line 33) . . . . .2(b)		2(b)
(c) Total [2(a) + 2(b)] . . . . .2(c)		2(c)

<b>3. NET FARM PROFIT OR (LOSS)</b> (Federal Form 1040 Sch F, line 36) . . . . .3		3
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**4. NET GAIN OR (LOSS) FROM SALE OF ASSETS HELD FOR USE IN BUSINESS, FARMING AND/OR RENTAL PURPOSES (SEE INSTRUCTIONS)** Attach schedule if additional space is needed.

(1) Description of Property	(2) Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 + 3	(5) Total Attributed To You	(6) Total Attributed To Spouse
(a) _____					
(b) _____					
(c) _____					
(d) _____					
(e) TOTAL				4(e)	4(e)

**5. INSTALLMENT GAIN OR (LOSS)** Attach schedule if additional space is needed.

(1) Date of Original Sale Mo Day Year	(2) Taxable Gains or Losses	(3) Accumulated Passive Loss	(4) Total Column 2 & 3	(5) Total Attributed To You	(6) Total Attributed To Spouse
(a) _____					
(b) _____					
(c) _____					
(d) _____					
(e) TOTAL				5(e)	5(e)

<b>6. Gross Business Profits</b> [Combine lines 1, 2(c), 3, 4(e), and 5(e)] . . . . .6.		6.
<b>7. Compensation for Personal Services</b> (See instructions) . . . . .7.	( )	7. ( )
<b>8. Subtotal</b> (Line 6 less line 7) If negative, show in brackets and attach Form RP-131 . . . . .8. See instructions for NOL carry forward provision.		8.

<b>9. NH Net Operating Loss Deduction</b> (Attach Form RP-132) . . . . .9.	( )	9. ( )
<b>10. Other Additions and Deductions per RSA 77-A:4</b> (Show negative amounts in brackets) . . . . .10.		10.
<b>11. Adjusted Gross Business Profits</b> (Line 8 minus line 9 adjusted by line 10. If negative, enter 0) . . . . .11.		11.